
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT FEBRUARY 2023

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government:
Municipal Finance Management Act (56/2003) and Municipal
Budget and Reporting Regulations, Government Gazette
32141, 17 April 2009.



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2022/2023 FINANCIAL YEAR

TABLE OF CONTENTS

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	14
PART 2 – SUPPORTING DOCUMENTATION	21
Section 5 – DEBTORS ANALYSIS	21
Section 6 – CREDITORS ANALYSIS	29
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	30
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	37
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	40
Section 10 – CAPITAL PROGRAMME PERFORMANCE	42
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	44
Section 12 – QUALITY CERTIFICATE	48

LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
- (h) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote.
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality has approved budget.

(2) The statement must include-

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality December revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

Cash flow statement – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognises the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act, Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR’S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for February 2023 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

Additional clarity on the content of this report or answers to any questions is available from the Chief Financial Officer.

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to February 2023 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for February 2023 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

1. Table C1 – Monthly Budget Statement Summary;
2. Table C2 – Monthly Budget Statement – Financial Performance (Standard classification);
3. Table C3 – Monthly Budget Statement – Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
4. Table C4 – Monthly Budget Statement – Financial Performance (Revenue by Source and Expenditure by Type)
5. Table C5 – Monthly Budget Statement – Capital Expenditure;
6. Table C6 – Monthly Budget statement – Financial Position; and
7. Table C7 – Monthly Budget statement – Cash Flows

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2021/2022 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for February 2023 contains the final outcomes for the 2021/2022 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates; service charges and interest as it become due.

The total revenue excluding capital transfers and contributions for the period 1 July 2022 – 28 February 2023 is R798 976 382 or 56.75% of the total budgeted revenue R1 407 907 136.

Service charges - electricity revenue

In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022, the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.

Interest earned – external investments

Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.

Interest earned – outstanding debtors

Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.

Fines, penalties and forfeits

Final traffic fine provisions and accounting treatment are done at financial year end.

Licenses and permits

The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.

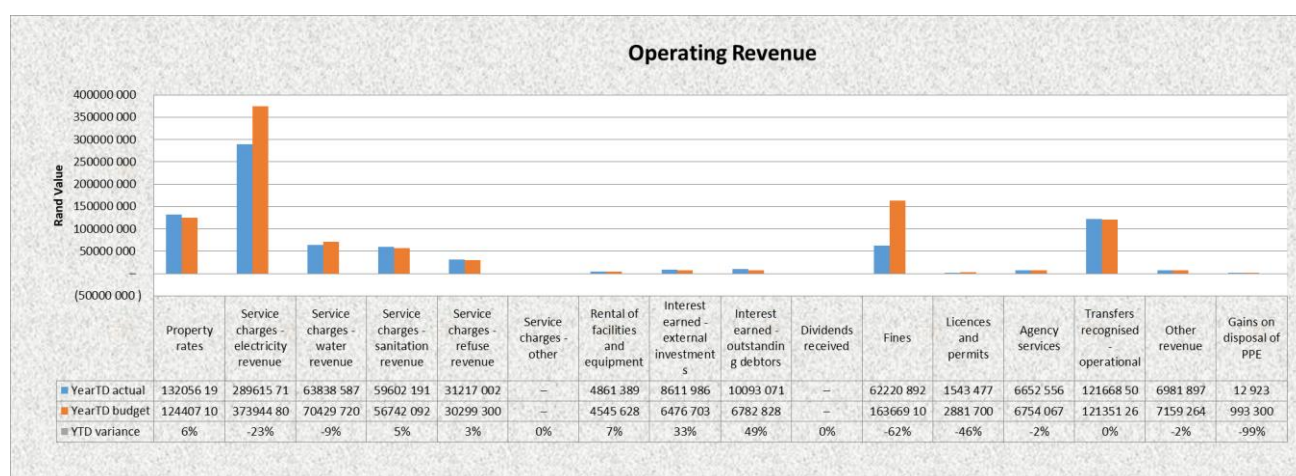
Gains

Gains from the disposal of assets are less than anticipated.

Transfers and subsidies – Capital

Capital grants are recognized when capital expenditure has been capitalized.

Refer to Section 4 – table C4 – Total revenue by source (excluding capital transfers and contributions)

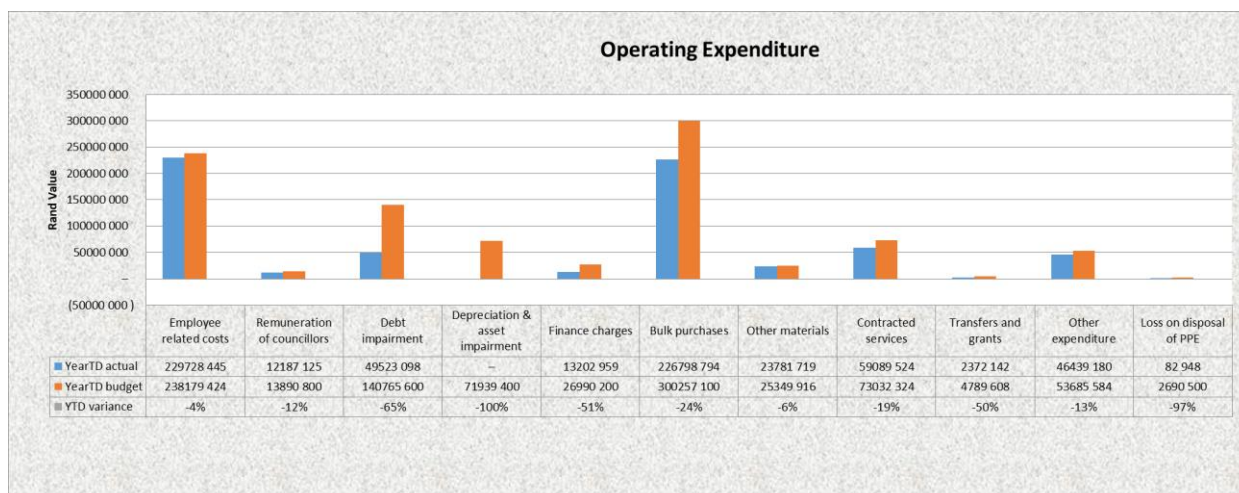


Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total expenditure amounts to R663 205 935 or 47.41% of the total budgeted expenditure R1 398 756 719.

Refer to Section 4 – table C4 – Total expenditure by type

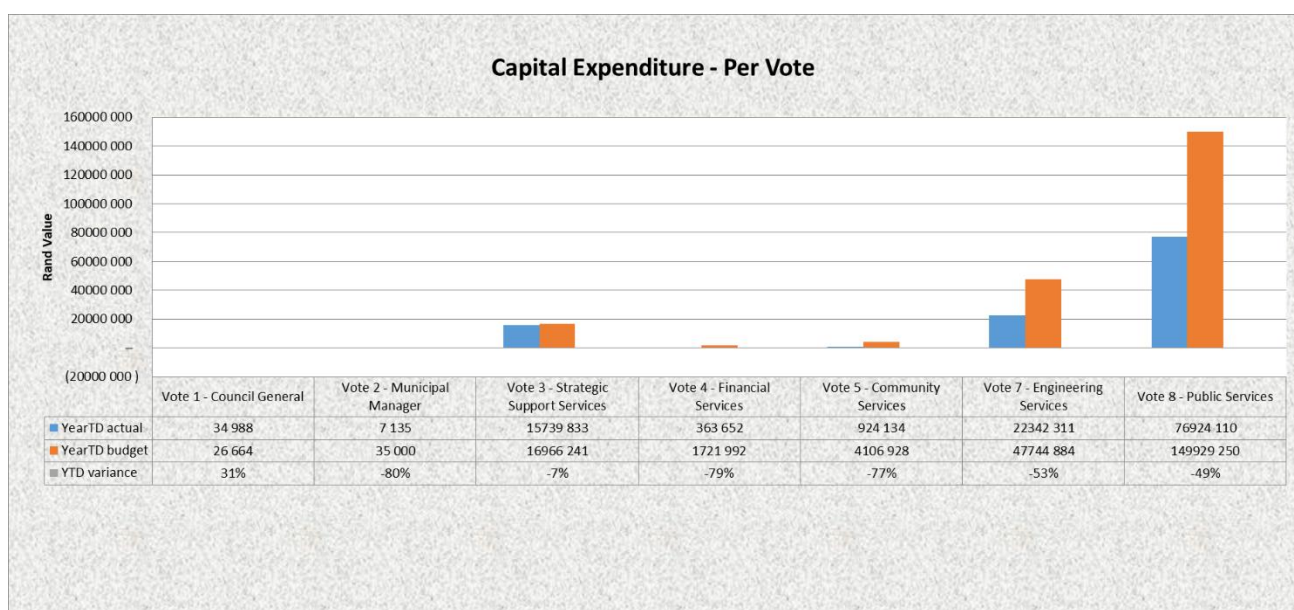


Capital Expenditure

The total capital expenditure for the period 1 July 2022 – 28 February 2023, amounts to R116 336 162 or 29.16% of the total capital budget that amounts to R398 936 058.

Capital grant funding the total capital grant funding expenditure amounts to R20 664 806 or 23.20% of the total capital grant funding budget that amounts to R89 080 479.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R152 969 181.

Refer to Section 4

– Supporting Table C7 and Section 7 for more detail on the cash position.

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for February 2023.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

This table provide a summary of the most important information by pulling its information from the other tables to follow.

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	173 037	175 223	175 223	11 981	132 056	124 407	7 649	6%	175 223
Service charges	725 043	761 566	772 334	55 410	444 273	531 416	(87 142)	-16%	772 334
Investment revenue	10 969	10 686	12 823	1 146	8 612	6 477	2 135	33%	12 823
Transfers and subsidies	152 932	171 058	175 500	14 834	121 669	121 351	317	0%	175 500
Other own revenue	70 271	271 940	272 027	62 654	92 366	192 786	(100 420)	-52%	272 027
Total Revenue (excluding capital transfers and contributions)	1 132 251	1 390 473	1 407 907	146 026	798 976	976 437	(177 460)	-18%	1 407 907
Employee costs	335 127	350 795	371 386	29 443	229 728	238 179	(8 451)	-4%	371 386
Remuneration of Councillors	18 315	19 549	19 673	1 500	12 187	13 891	(1 704)	-12%	19 673
Depreciation & asset impairment	88 566	100 988	100 988	-	-	71 939	(71 939)	-100%	100 988
Finance charges	20 974	38 001	38 001	3 241	13 203	26 990	(13 787)	-51%	38 001
Materials and bulk purchases	424 259	462 319	462 999	26 053	250 581	325 607	(75 027)	-23%	462 999
Transfers and subsidies	3 767	6 872	10 331	250	2 372	4 790	(2 417)	-50%	10 331
Other expenditure	244 981	377 227	395 379	56 137	155 135	270 174	(115 039)	-43%	395 379
Total Expenditure	1 135 989	1 355 751	1 398 757	116 624	663 206	951 570	(288 365)	-30%	1 398 757
Surplus/(Deficit)	(3 738)	34 722	9 150	29 402	135 770	24 866	110 904	446%	9 150
Transfers and subsidies - capital (monetary allocations)	55 756	70 138	71 163	-	-	49 799	(49 799)	-100%	71 163
Contributions & Contributed assets	-	-	17 918	-	-	-	-	-	17 918
Surplus/(Deficit) after capital transfers & contributions	52 017	104 860	98 231	29 402	135 770	74 666	61 105	82%	98 231
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	52 017	104 860	98 231	29 402	135 770	74 666	61 105	82%	98 231
Capital expenditure & funds sources									
Capital expenditure	143 097	318 550	398 936	2 254	116 336	220 531	(104 195)	-47%	398 936
Capital transfers recognised	55 635	70 138	89 080	1 051	20 665	52 562	(31 897)	-61%	89 080
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	146 238	180 328	3 960	48 635	91 838	(43 203)	-47%	180 328
Internally generated funds	87 462	102 174	129 528	(2 758)	47 037	76 131	(29 095)	-38%	129 528
Total sources of capital funds	143 097	318 550	398 936	2 254	116 336	220 531	(104 195)	-47%	398 936
Financial position									
Total current assets	329 698	267 426	267 426	-	301 681	-	-	-	267 426
Total non current assets	2 506 601	2 682 117	2 682 117	-	2 606 838	-	-	-	2 682 117
Total current liabilities	204 556	154 220	154 220	-	134 185	-	-	-	154 220
Total non current liabilities	378 362	581 169	581 169	-	371 318	-	-	-	581 169
Community wealth/Equity	2 253 381	2 214 154	2 214 154	-	2 403 016	-	-	-	2 214 154
Cash flows									
Net cash from (used) operating	(237 017)	142 598	115 508	134	97 121	89 697	(7 424)	-8%	142 598
Net cash from (used) investing	(14 663)	(318 450)	(398 886)	(20 892)	(116 309)	(132 005)	(15 696)	12%	(318 450)
Net cash from (used) financing	329	127 653	161 743	5	(6 932)	9 737	16 669	171%	127 653
Cash/cash equivalents at the month/year end	(60 589)	101 815	57 454	-	152 969	146 518	(6 451)	-4%	130 891
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	37 898	8 673	7 490	6 766	5 747	10 667	28 714	155 071	261 027
Creditors Age Analysis									
Total Creditors	15	-	-	-	-	-	0	0	15

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		242 602	241 045	247 597	15 537	191 297	169 743	21 553	13%	247 597
Executive and council		510	118	118	82	459	85	374	439%	118
Finance and administration		242 093	240 927	247 479	15 455	190 838	169 658	21 180	12%	247 479
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		68 634	281 225	300 274	67 398	88 236	199 513	(111 277)	-56%	300 274
Community and social services		12 676	12 459	12 619	7 439	12 044	8 867	3 177	36%	12 619
Sport and recreation		3 911	9 249	9 249	571	2 972	6 485	(3 513)	-54%	9 249
Public safety		30 467	230 822	231 299	58 181	63 661	163 886	(100 224)	-61%	231 299
Housing		21 579	28 695	47 107	1 207	9 559	20 275	(10 717)	-53%	47 107
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 188	16 395	15 440	1 943	10 248	11 700	(1 453)	-12%	15 440
Planning and development		2 119	2 226	2 226	114	1 193	1 584	(390)	-25%	2 226
Road transport		25 069	14 169	13 214	1 828	9 054	10 117	(1 062)	-11%	13 214
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		849 495	921 945	933 663	61 148	509 196	645 280	(136 084)	-21%	933 663
Energy sources		521 762	565 318	565 318	35 345	289 975	394 368	(104 393)	-26%	565 318
Water management		139 458	126 788	131 978	11 331	63 854	90 373	(26 518)	-29%	131 978
Waste water management		123 706	160 679	167 206	10 566	101 821	114 084	(12 263)	-11%	167 206
Waste management		64 568	69 161	69 161	3 906	53 546	46 456	7 091	15%	69 161
Other	4	87	-	13	-	-	-	-	-	13
Total Revenue - Functional	2	1 188 006	1 460 611	1 496 988	146 026	798 976	1 026 236	(227 260)	-22%	1 496 988
Expenditure - Functional										
Governance and administration		222 607	258 889	286 462	13 499	151 122	189 552	(38 430)	-20%	286 462
Executive and council		38 533	35 936	42 804	2 922	29 640	28 307	1 333	5%	42 804
Finance and administration		180 574	218 570	239 574	10 321	119 033	158 139	(39 106)	-25%	239 574
Internal audit		3 500	4 382	4 084	256	2 449	3 106	(657)	-21%	4 084
Community and public safety		152 860	314 193	324 129	60 379	130 346	213 929	(83 583)	-39%	324 129
Community and social services		27 723	31 659	32 018	2 268	19 315	21 948	(2 633)	-12%	32 018
Sport and recreation		28 150	27 733	28 164	3 553	19 324	19 779	(455)	-2%	28 164
Public safety		77 314	226 116	233 603	53 629	82 614	153 302	(70 688)	-46%	233 603
Housing		19 591	28 595	30 253	930	9 093	18 834	(9 741)	-52%	30 253
Health		83	91	91	-	-	66	(66)	-100%	91
Economic and environmental services		76 154	85 887	84 555	4 189	33 882	59 118	(25 236)	-43%	84 555
Planning and development		18 338	20 016	19 601	1 374	11 848	14 224	(2 376)	-17%	19 601
Road transport		56 933	65 482	64 602	2 797	21 910	44 643	(22 733)	-51%	64 602
Environmental protection		883	389	352	18	124	251	(127)	-51%	352
Trading services		683 976	695 887	702 820	38 553	347 746	488 432	(140 686)	-29%	702 820
Energy sources		460 880	506 388	507 908	28 542	262 249	357 143	(94 894)	-27%	507 908
Water management		82 276	70 157	69 315	3 271	26 653	46 767	(20 114)	-43%	69 315
Waste water management		80 994	73 986	78 668	3 977	33 736	53 592	(19 856)	-37%	78 668
Waste management		59 826	45 356	46 929	2 763	25 109	30 930	(5 822)	-19%	46 929
Other		392	895	790	3	110	539	(430)	-80%	790
Total Expenditure - Functional	3	1 135 989	1 355 751	1 398 757	116 624	663 206	951 570	(288 365)	-30%	1 398 757
Surplus/ (Deficit) for the year		52 017	104 860	98 231	29 402	135 770	74 666	61 105	82%	98 231

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next paged; as part of Table C3; a table with the sub-votes is also prepared.

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	510	118	118	82	459	81	378	466,5%	118
Vote 2 - Municipal Manager		500	500	500	-	-	343	(343)	-100,0%	500
Vote 3 - Strategic Support Services		1 276	1 244	1 257	170	1 044	862	183	21,2%	1 257
Vote 4 - Financial Services		231 226	236 559	244 584	15 019	188 811	167 670	21 140	12,6%	244 584
Vote 5 - Community Services		79 632	294 602	312 790	69 129	96 511	214 428	(117 917)	-55,0%	312 790
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		523 655	565 252	565 252	35 345	289 965	387 500	(97 535)	-25,2%	565 252
Vote 8 - Public Services		351 208	362 335	372 486	26 281	222 186	255 352	(33 166)	-13,0%	372 486
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 188 006	1 460 611	1 496 988	146 026	798 976	1 026 236	(227 260)	-22,1%	1 496 988
Expenditure by Vote										
Vote 1 - Council General	1	34 874	28 540	35 357	2 681	24 166	24 053	113	0,5%	35 357
Vote 2 - Municipal Manager		8 847	14 278	13 830	685	9 471	9 408	62	0,7%	13 830
Vote 3 - Strategic Support Services		70 820	70 780	80 474	3 885	47 307	54 746	(7 440)	-13,6%	80 474
Vote 4 - Financial Services		100 806	128 388	142 371	5 059	63 441	96 854	(33 414)	-34,5%	142 371
Vote 5 - Community Services		155 923	320 204	332 306	61 001	133 955	226 067	(92 112)	-40,7%	332 306
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		465 759	518 086	517 479	29 067	265 707	352 039	(86 333)	-24,5%	517 479
Vote 8 - Public Services		298 959	275 475	276 941	14 247	119 161	188 402	(69 241)	-36,8%	276 941
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 135 989	1 355 751	1 398 757	116 624	663 206	951 570	(288 365)	-30,3%	1 398 757
Surplus/ (Deficit) for the year	2	52 017	104 860	98 231	29 402	135 770	74 666	61 105	81,8%	98 231

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		173 037	175 223	175 223	11 981	132 056	124 407	7 649	6%	175 223
Service charges - electricity revenue		492 826	536 542	536 542	35 285	289 616	373 945	(84 329)	-23%	536 542
Service charges - water revenue		104 101	98 700	103 891	11 331	63 839	70 430	(6 591)	-9%	103 891
Service charges - sanitation revenue		84 271	79 917	85 495	5 060	59 602	56 742	2 860	5%	85 495
Service charges - refuse revenue		43 844	46 407	46 407	3 735	31 217	30 299	918	3%	46 407
Rental of facilities and equipment		8 178	6 489	6 489	613	4 861	4 546	316	7%	6 489
Interest earned - external investments		10 969	10 686	12 823	1 146	8 612	6 477	2 135	33%	12 823
Interest earned - outstanding debtors		9 814	9 970	13 629	1 497	10 093	6 783	3 310	49%	13 629
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		28 741	230 513	230 513	57 783	62 221	163 669	(101 448)	-62%	230 513
Licences and permits		2 620	4 056	2 050	403	1 543	2 882	(1 338)	-46%	2 050
Agency services		9 061	9 436	9 436	1 037	6 653	6 754	(102)	-2%	9 436
Transfers and subsidies		152 932	171 058	175 500	14 834	121 669	121 351	317	0%	175 500
Other revenue		11 279	10 078	8 511	1 321	6 982	7 159	(177)	-2%	8 511
Gains		577	1 399	1 399	-	13	993	(980)	-99%	1 399
Total Revenue (excluding capital transfers and contributions)		1 132 251	1 390 473	1 407 907	146 026	798 976	976 437	(177 460)	-18%	1 407 907
Expenditure By Type										
Employee related costs		335 127	350 795	371 386	29 443	229 728	238 179	(8 451)	-4%	371 386
Remuneration of councillors		18 315	19 549	19 673	1 500	12 187	13 891	(1 704)	-12%	19 673
Debt impairment		80 796	198 257	198 257	49 523	49 523	140 766	(91 243)	-65%	198 257
Depreciation & asset impairment		88 566	100 988	100 988	-	-	71 939	(71 939)	-100%	100 988
Finance charges		20 974	38 001	38 001	3 241	13 203	26 990	(13 787)	-51%	38 001
Bulk purchases - electricity		383 068	422 897	422 897	24 916	226 799	300 257	(73 458)	-24%	422 897
Inventory consumed		41 191	39 422	40 102	1 137	23 782	25 350	(1 568)	-6%	40 102
Contracted services		97 001	104 978	112 257	4 102	59 090	73 032	(13 943)	-19%	112 257
Transfers and grants		3 767	6 872	10 331	250	2 372	4 790	(2 417)	-50%	10 331
Other expenditure		64 709	70 227	81 100	2 457	46 439	53 686	(7 246)	-13%	81 100
Losses		2 476	3 766	3 766	55	83	2 691	(2 608)	-97%	3 766
Total Expenditure		1 135 989	1 355 751	1 398 757	116 624	663 206	951 570	(288 365)	-30%	1 398 757
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 738)	34 722	9 150	29 402	135 770	24 866	110 904	0	9 150
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		55 756	70 138	71 163	-	-	49 799	(49 799)	(0)	71 163
Transfers and subsidies - capital (in-kind - all)		-	-	17 918	-	-	-	-	-	17 918
Surplus/(Deficit) after capital transfers & contributions		52 017	104 860	98 231	29 402	135 770	74 666			98 231
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		52 017	104 860	98 231	29 402	135 770	74 666			98 231
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		52 017	104 860	98 231	29 402	135 770	74 666			98 231
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		52 017	104 860	98 231	29 402	135 770	74 666			98 231

Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M08 February				
Ref	Description	Variance greater than 10% [over/under]	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Service charges - electricity revenue	-23%	In order to be GRAP compliant the municipality has to process an accrual journal that recognises revenue which was consumed in previous financial year but billed in the new financial year. In July 2022 the municipality processed a journal of R31 507 636 to recognize revenue billed in July, but services were utilized in the old financial year, which reduced the revenue in the current financial year. In July 2023 when the AFS are being finalised a journal will be processed to recognise the revenue consumed in June which will then align the revenue properly.	
	Interest earned - external investments	33%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.	
	Interest earned - outstanding debtors	49%	Growth in debtors due to non-payment has resulted in more interest being charged on outstanding debtors than anticipated.	
	Fines, penalties and forfeits	-62%	Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-46%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Gains	-99%	Gains from the disposal of assets are less than anticipated.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants are recognized when capital expenditure has been capitalized.	
2	Expenditure By Type			
	Remuneration of councillors	-12%	Municipal Councillors are currently remunerated on the 2021/2022 upper limits Gazette.	
	Debt impairment	-65%	No write offs done for the year under review.	
	Depreciation & asset impairment	-100%	Depreciation has not yet been calculated for the 2022/2023 financial year due to the audit that was only signed of on the 9th of December 2022. In process of updating the parameters. Depreciation runs will be performed in March 2023 for the prior	
	Finance charges	-51%	Finance charges till February 2023 are pro-rata less than anticipated.	
	Bulk purchases - electricity	-24%	Electricity purchases till February 2023 are pro-rata underspend.	
	Contracted services	-19%	Expenditure on contracted and outsourced services till February 2023 are pro-rata less than anticipated.	
	Transfers and grants	-50%	Monetary allocations to individuals and organisations till February 2023 are pro-rata underspend.	
	Other expenditure	-13%	Expenditure on general expenses till February 2023 are pro-rata underspend.	
	Losses	-97%	Losses from the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-47%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	-1%	The budget and actual cash received is very close - credit process been implemented stronger related to our debtors outstanding balance and the revenue was review during the adjustment budget.	
	Other revenue	7%	Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	4%	Will be a difference between the budget and actual - portions paid over can differ in different months.	
	Government Capital	-3%	Water service Network - we budget for an additional amount to be paid over in January 2023, reason for difference	
	Interest	3%	Investment process been done monthly.	
	Suppliers	0%	During the adjustment Budget the performance and actual figures was aligned.	
	Transfer and grants	54%	No expenditure on Housing projects and Grant-In Aid.	
	Capital assets	12%	Demand Management Plan in progress/ tenders advertise etc.	
	Consumer deposits		The movement in debtors will have an influence on the deposits %.	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		20	5	40	-	35	27	8	31%	40
Vote 2 - Municipal Manager		1 859	5	205	-	-	5	(5)	-100%	205
Vote 3 - Strategic Support Services		3 147	15 575	14 587	(8 273)	13 383	11 962	1 421	12%	14 587
Vote 4 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		15 771	5	14	-	10	14	(4)	-27%	14
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		36 392	58 400	32 125	34	11 391	32 125	(20 735)	-65%	32 125
Vote 8 - Public Services		42 781	178 476	190 865	8 658	64 821	111 079	(46 258)	-42%	190 865
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	99 969	252 466	237 836	419	89 640	155 212	(65 573)	-42%	237 836
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		-	30	30	-	7	30	(23)	-76%	30
Vote 3 - Strategic Support Services		400	16 940	9 940	-	2 357	5 004	(2 647)	-53%	9 940
Vote 4 - Financial Services		1 667	1 975	3 068	-	364	1 722	(1 358)	-79%	3 068
Vote 5 - Community Services		2 411	5 379	20 572	78	914	4 093	(3 179)	-78%	20 572
Vote 6 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		6 847	3 330	37 956	-	10 952	15 619	(4 668)	-30%	37 956
Vote 8 - Public Services		31 803	38 430	89 533	1 757	12 104	38 850	(26 747)	-69%	89 533
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	43 128	66 083	161 100	1 835	26 697	65 319	(38 622)	-59%	161 100
Total Capital Expenditure	3	143 097	318 550	398 936	2 254	116 336	220 531	(104 195)	-47%	398 936
Capital Expenditure - Functional Classification										
Governance and administration		5 399	32 645	24 994	(8 273)	16 177	16 142	35	0%	24 994
Executive and council		62	10	245	-	35	32	3	10%	245
Finance and administration		5 338	32 635	24 749	(8 273)	16 142	16 110	32	0%	24 749
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		17 363	9 291	26 005	78	783	7 756	(6 973)	-90%	26 005
Community and social services		481	4 832	5 918	-	151	4 897	(4 746)	-97%	5 918
Sport and recreation		16 451	3 820	1 050	2 220	335	2 220	(1 885)	-85%	1 050
Public safety		432	639	1 688	78	297	639	(342)	-53%	1 688
Housing		-	-	17 350	-	-	-	-	-	17 350
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		34 954	56 246	63 965	5 242	19 221	42 169	(22 948)	-54%	63 965
Planning and development		659	1 820	1 620	-	16	1 287	(1 271)	-99%	1 620
Road transport		34 295	54 426	62 345	5 242	19 205	40 883	(21 678)	-53%	62 345
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		85 382	220 368	283 972	5 206	80 155	154 464	(74 309)	-48%	283 972
Energy sources		46 229	66 230	75 228	34	22 675	52 286	(29 610)	-57%	75 228
Water management		15 555	94 688	67 492	2 877	19 951	50 590	(30 639)	-61%	67 492
Waste water management		23 251	58 250	139 980	2 295	37 351	50 816	(13 465)	-26%	139 980
Waste management		346	1 200	1 272	-	178	772	(594)	-77%	1 272
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	143 097	318 550	398 936	2 254	116 336	220 531	(104 195)	-47%	398 936
Funded by:										
National Government		55 182	69 094	69 094	1 051	20 548	51 518	(30 970)	-60%	69 094
Provincial Government		25	1 044	19 419	-	117	1 044	(927)	-89%	19 419
District Municipality		429	-	549	-	-	-	-	-	549
Other transfers and grants		-	-	19	-	-	-	-	-	19
Transfers recognised - capital		55 635	70 138	89 080	1 051	20 665	52 562	(31 897)	-61%	89 080
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	146 238	180 328	3 960	48 635	91 838	(43 203)	-47%	180 328
Internally generated funds		87 462	102 174	129 528	(2 758)	47 037	76 131	(29 095)	-38%	129 528
Total Capital Funding		143 097	318 550	398 936	2 254	116 336	220 531	(104 195)	-47%	398 936

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		89 089	56 765	56 765	107 988	56 765
Call investment deposits		91 794	45 000	45 000	45 000	45 000
Consumer debtors		113 314	135 752	135 752	104 771	135 752
Other debtors		21 532	18 566	18 566	23 452	18 566
Current portion of long-term receivables		2 148	2 068	2 068	2 148	2 068
Inventory		11 821	9 274	9 274	18 323	9 274
Total current assets		329 698	267 426	267 426	301 681	267 426
Non current assets						
Long-term receivables		2 613	3 266	3 266	2 598	3 266
Investments		–	(50)	(50)	–	(50)
Investment property		63 637	47 145	47 145	63 637	47 145
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 399 707	2 592 148	2 592 148	2 499 958	2 592 148
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 014	2 978	2 978	4 014	2 978
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 506 601	2 682 117	2 682 117	2 606 838	2 682 117
TOTAL ASSETS		2 836 299	2 949 543	2 949 543	2 908 519	2 949 543
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		19 580	20 809	20 809	14 536	20 809
Consumer deposits		4 587	4 633	4 633	4 707	4 633
Trade and other payables		129 164	80 518	80 518	66 796	80 518
Provisions		51 225	48 261	48 261	48 146	48 261
Total current liabilities		204 556	154 220	154 220	134 185	154 220
Non current liabilities						
Borrowing		164 603	285 883	285 883	157 559	285 883
Provisions		213 759	295 286	295 286	213 759	295 286
Total non current liabilities		378 362	581 169	581 169	371 318	581 169
TOTAL LIABILITIES		582 919	735 389	735 389	505 503	735 389
NET ASSETS	2	2 253 381	2 214 154	2 214 154	2 403 016	2 214 154
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 253 381	2 160 289	2 160 289	2 403 016	2 160 289
Reserves		–	53 865	53 865	–	53 865
TOTAL COMMUNITY WEALTH/EQUITY	2	2 253 381	2 214 154	2 214 154	2 403 016	2 214 154

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits. Refer to section 7 for a more comprehensive view of the cash position of the municipality, which includes non-current investments and commitments against available cash resources.

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		128 756	157 700	157 700	10 456	114 258	114 687	(429)	0%	157 700
Service charges		306 991	729 917	739 609	53 372	485 209	492 557	(7 349)	-1%	729 917
Other revenue		14 485	47 451	43 878	13 585	130 545	122 268	8 276	7%	47 451
Transfers and Subsidies - Operational		153 479	171 058	174 108	8 890	127 772	122 412	5 360	4%	171 058
Transfers and Subsidies - Capital		57 360	70 138	71 088	-	40 283	41 433	(1 150)	-3%	70 138
Interest		11 884	20 656	26 452	2 644	18 705	18 127	578	3%	20 656
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(888 998)	(1 011 634)	(1 051 181)	(88 561)	(808 460)	(809 348)	(888)	0%	(1 011 634)
Finance charges		(20 974)	(35 817)	(35 817)	-	(10 144)	(10 144)	-	-	(35 817)
Transfers and Grants		-	(6 872)	(10 331)	(250)	(1 047)	(2 297)	(1 250)	54%	(6 872)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(237 017)	142 598	115 508	134	97 121	89 697	(7 424)	-8%	142 598
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		59	50	50	2	27	31	(4)	-13%	50
Decrease (increase) in non-current investments		-	50	-	-	-	-	-	-	50
Payments										
Capital assets		(14 722)	(318 550)	(398 936)	(20 894)	(116 336)	(132 036)	(15 700)	12%	(318 550)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(14 663)	(318 450)	(398 886)	(20 892)	(116 309)	(132 005)	(15 696)	12%	(318 450)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	146 238	180 328	-	-	16 669	(16 669)	-100%	146 238
Increase (decrease) in consumer deposits		329	100	100	5	112	112	-	-	100
Payments										
Repayment of borrowing		-	(18 685)	(18 685)	-	(7 044)	(7 044)	-	-	(18 685)
NET CASH FROM/(USED) FINANCING ACTIVITIES		329	127 653	161 743	5	(6 932)	9 737	16 669	171%	127 653
NET INCREASE/ (DECREASE) IN CASH HELD		(251 351)	(48 198)	(121 635)	(20 754)	(26 120)	(32 571)			(48 198)
Cash/cash equivalents at beginning:		190 762	150 013	179 089		179 089	179 089			179 089
Cash/cash equivalents at month/year end:		(60 589)	101 815	57 454		152 969	146 518			130 891

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 346	2 449	1 872	2 140	1 623	1 667	8 650	25 278	54 025	39 359	7 126	42 042
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 856	971	506	321	263	298	994	4 858	27 067	6 735	265	5 511
Receivables from Non-exchange Transactions - Property Rates	1400	9 029	2 052	1 577	937	883	5 096	3 176	16 126	38 876	26 217	991	25 276
Receivables from Exchange Transactions - Waste Water Management	1500	5 707	1 563	1 396	1 332	1 273	1 490	5 759	29 463	48 003	39 317	5 528	40 727
Receivables from Exchange Transactions - Waste Water Management	1600	3 962	933	828	809	769	1 083	3 528	17 519	29 431	23 709	3 480	25 393
Receivables from Exchange Transactions - Property Rental Debtors	1700	376	221	222	208	226	191	1 032	8 084	10 560	9 740	207	11 222
Interest on Arrear Debtor Accounts	1810	83	1	62	106	146	348	1 391	31 738	33 875	33 729	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(10 461)	462	1 028	913	565	494	4 183	22 005	19 189	28 159	3 667	26 993
Total By Income Source	2000	37 898	8 673	7 490	6 766	5 747	10 667	28 714	155 071	261 027	206 965	21 265	177 163
2021/22 - totals only		38 646	9 917	7 314	7 366	9 508	4 651	23 512	129 108	230 022	174 144	25 622	136 793
Debtors Age Analysis By Customer Group													
Organs of State	2200	950	391	334	197	200	2 175	465	843	5 564	3 889	-	-
Commercial	2300	8 543	353	223	160	137	327	458	3 636	13 836	4 717	-	-
Households	2400	25 869	7 574	6 593	6 206	5 220	6 373	26 880	136 470	221 185	181 149	21 265	177 163
Other	2500	2 535	355	341	203	183	1 793	911	14 122	20 442	17 211	-	-
Total By Customer Group	2600	37 898	8 673	7 490	6 766	5 747	10 667	28 714	155 071	261 027	206 965	21 265	177 163

The age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT. Therefore, reconciliation to net debtors as per the Statement of Financial Position is provided below.

	February 2023	January 2023	December 2022
Gross consumer debtors, as per debtors age analysis	261 026 628	272 168 196	272 459 948
Total Provision for bad debts	-178 987 043	-178 987 043	-178 987 043
Provision bad debts Consumers (SC3)	-177 163 151	-177 163 151	-177 163 151
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-12 579 522	-14 250 757	-14 294 519
Net consumers debtors:	69 460 063	78 930 396	79 178 385

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

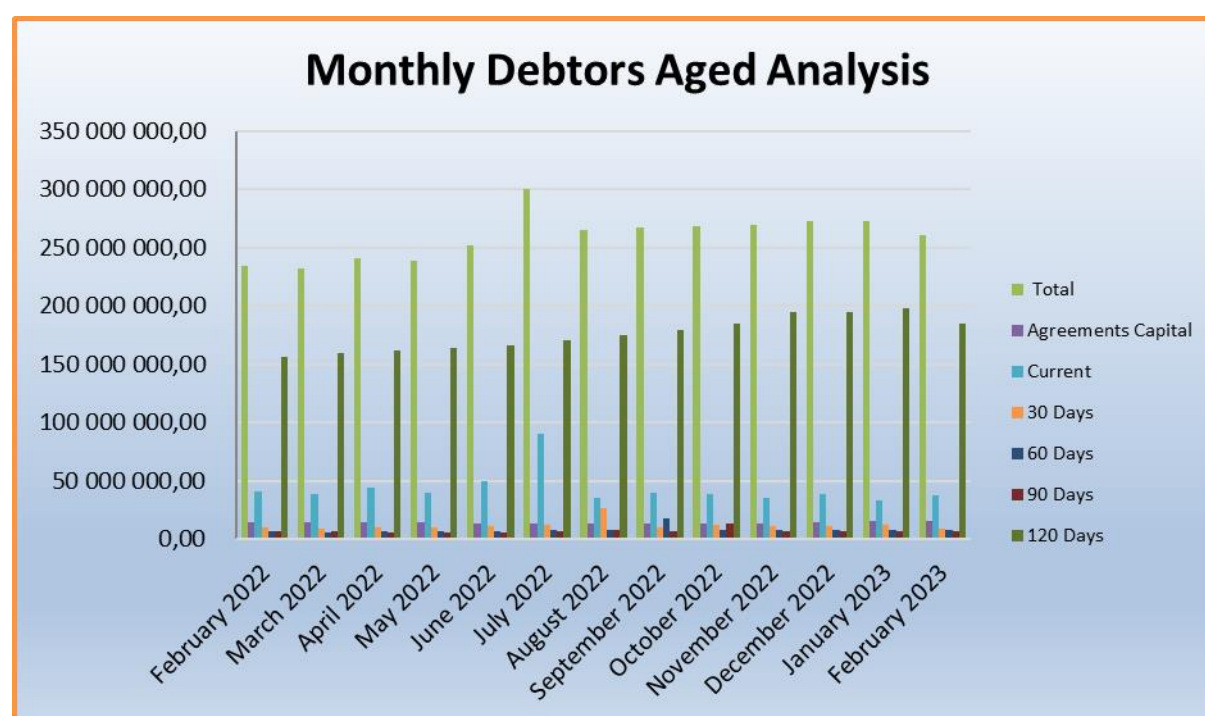
5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for February 2023.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 261 026 628 as of 28 February 2023 compared to R 272 168 196 as at 31 January 2023. Current debt represents 14 % of the total outstanding debt, while the total debt in arrears represents 80 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 71 % of the total debt. It should be noted that that 29 % of arrear debt representing R54 252 411 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 27 400 354 when compared to the outstanding amount of R 233 626 274 on 28 February 2022, representing a 12 % annual increase



2. Additional Information:

The decrease of outstanding debt for service levies is 5 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 73 days, which is 2,4 months.

The Debt collection rate for the period of July 2022 till February 2023 was 95.14 %.

The electricity distribution losses for the period of July 2022 to January 2023 were 5.14 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2022 to January 2023	147 364 331 kWh	139 786 258 kWh	7 578 073 kWh	5.14 %

The water distribution losses for the period of July 2022 till January 2023 were 25.93 % off which real losses were 23.54 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2022 – January 2023	8 631 475 kl	6 393 764 kl	2 237 711 kl	25.93 %
Less:			-	
		Unbilled Authorized Consumption	41 858 kl	
		Customer Meter and Data Errors	163 945 kl	
Real Losses			2 031 908 kl	23.54 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of February 2023.

1. 19 877 SMS's were sent during the month to clients with arrear accounts to the value of R 291 669 641 while 2 845 final demands with arrears to the value of R61 365 171 were emailed.
2. 18 881 SMS's were sent during the month to clients after the billing for new account balances to the value of R 162 412 641.
3. 175 Arrangements with clients owing arrears to the value of R2 468 824 were concluded during the month.
4. R 1 085 504 was recovered through pre-paid electricity restrictions on non-Indigent clients.
5. There were 15 conventional electricity disconnections were performed during the month.
6. There were 245 phone call reminders made to clients with arrears on their accounts.
7. There are currently 15 accounts owing R429 541 with section 58 Magistrate Courts Act Garnishee Orders. The total monthly payments amount to R 3 415.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of February 2023.

1. The total applications approved for all services by the end of February 2023 were 9 918.
2. The outstanding amount for Indigent consumers is R 36 335 742 of which R32 528 583 in arrears.
3. Subsidies for February 2023 were allocated for the following services:
 - Refuse R 8 031 559
 - Rates R 1 051 369
 - Sewerage R 16 374 204
 - Electricity R 5 782 955
 - Water R 8 991 165
 - Rent R 7 224 075

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for February 2023.

Attorneys

The outstanding handed over debt as at 28 February 2023 was R54 252 411 made up of 1 265 accounts,

1. An amount of R158 938 was received as payments from the handed over accounts, while an amount of R5 056.98 (vat incl.) was paid as commission on (6%).
2. 38 Final Demands were issued via Registered Post for a total fee of R3 259.
3. 29 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R17 442.
4. 30 Hard tracing was conducted by the appointed sheriff, resulting in a payment of legal costs, according to the approved Magistrate tariffs of R6 574.
5. 8 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R4 629.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for February 2023:

1. The total outstanding debt of Councilors after the February 2023 due date was R50 100.
2. An amount of R8 563 was deducted from the February 2023 salaries of 12 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 8 563)
3. An amount of R7 650 was automatically deducted from the February 2023 salary of 3 councilors who had arrangements with a balance of R41 537 as per the provisions of the Credit Control and Debt Collection Policy.

5.2.6 Arrears Employees

1. The outstanding debt of employees after the February 2023 due date was R236 576.
2. An amount of R12 695 was automatically deducted from the February 2023 salaries of 11 officials who had arrangements with a balance of R R200 841 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R35 735 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the February 2023 salaries of 79 officials who did not pay their account in full on the due date.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	0	0	-
Trade Creditors	0700	15	-	-	-	-	-	0	-	15	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	15	-	-	-	-	-	0	0	15	-
<i>Notes</i>											
<i>Material increases in value of creditors' categories compared to previous month to be explained</i>											

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands									
Municipality									
Nedbank		8 Months	Fixed Deposit	25 Jul 2022	-	-	-	-	-
Standard Bank		9 Months	Fixed Deposit	24 Aug 2022	-	-	-	-	-
Standard Bank		6 Months	Fixed Deposit	28 Jul 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
ABSA Bank		7 Months	Fixed Deposit	27 Sep 2022	-	-	-	-	-
Nedbank		8 Months	Fixed Deposit	24 Oct 2022	-	-	-	-	-
First National Bank		5 Months	Fixed Deposit	29 Aug 2022	-	-	-	-	-
ABSA Bank		6 Months	Fixed Deposit	26 Sep 2022	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	29 Sep 2022	-	-	-	-	-
Nedbank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		7 Months	Fixed Deposit	31 Oct 2022	-	-	-	-	-
Standard Bank		8 Months	Fixed Deposit	29 Nov 2022	-	-	-	-	-
Nedbank		9 Months	Fixed Deposit	29 Dec 2022	-	-	-	-	-
ABSA Bank		3 Months	Fixed Deposit	22 Nov 2022	-	-	-	-	-
Nedbank		4 Months	Fixed Deposit	27 Dec 2022	-	-	-	-	-
ABSA Bank		5 Months	Fixed Deposit	23 Jan 2023	-	-	-	-	-
Standard Bank		5 Months	Fixed Deposit	24 Jan 2023	-	-	-	-	-
Nedbank		6 Months	Fixed Deposit	24 Feb 2023	23	-	5 000	(5 000)	-
Standard Bank		6 Months	Fixed Deposit	24 Feb 2023	23	-	5 000	(5 000)	-
Nedbank		7 Months	Fixed Deposit	24 Mar 2023	29	-	5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	24 Mar 2023	29	-	5 000	-	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Mar 2023	31	-	5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	27 Mar 2023	30	-	5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	22 Mar 2023	29	-	5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	24 Apr 2023	30	-	5 000	-	5 000
Standard Bank		1 Month	Fixed Deposit	16 Jan 2023	-	-	-	-	-
Nedbank		2 Months	Fixed Deposit	14 Feb 2023	14	-	5 000	(5 000)	-
First National Bank		2 Months	Fixed Deposit	14 Feb 2023	14	-	5 000	(5 000)	-
ABSA Bank		3 Months	Fixed Deposit	14 Mar 2023	30	-	5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	14 Mar 2023	32	-	5 000	-	5 000
Nedbank		3 Months	Fixed Deposit	15 Mar 2023	30	-	5 000	-	5 000
Municipality sub-total					344		65 000	(20 000)	45 000
TOTAL INVESTMENTS AND INTEREST	2				344		65 000	(20 000)	45 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 28 February 2023.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Investments - 28 February 2023 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	15 000 000,00				
NEDBANK		R	10 000 000,00				
FNB		R	-				
STANDARD		R	20 000 000,00				
INVESTEC		R	-				
			R 45 000 000,00				
ABSA LT		R	-				
			R 45 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Nov/21	NEDBANK	03/7881531576/308	5,40%	242	25/Jul/22	0,00	5 000 000		5 000 000	0
25/Nov/21	STANDARD	288460898-083	5,575%	272	24/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	288460898-084	5,400%	182	28/Jul/22	0,00	5 000 000		5 000 000	0
27/Jan/22	STANDARD	2884609898-085	5,600%	214	29/Aug/22	0,00	5 000 000		5 000 000	0
27/Jan/22	NEDBANK	03/7881531576/309	5,80%	243	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	STANDARD	288460898-087	5,850%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/310	5,90%	214	26/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	ABSA	2080268458	5,66%	215	27/Sep/22	0,00	5 000 000		5 000 000	0
24/Feb/22	NEDBANK	03/7881531576/311	6,05%	242	24/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	FNB	74942029064	5,40%	153	29/Aug/22	0,00	5 000 000		5 000 000	0
29/Mar/22	ABSA	2080331271	5,82%	181	26/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/312	6,05%	184	29/Sep/22	0,00	10 000 000		10 000 000	0
29/Mar/22	NEDBANK	03/7881531576/313	6,25%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-088	6,150%	216	31/Oct/22	0,00	5 000 000		5 000 000	0
29/Mar/22	STANDARD	288460898-089	6,350%	245	29/Nov/22	0,00	5 000 000		5 000 000	0
29/Mar/22	NEDBANK	03/7881531576/314	6,60%	275	29/Dec/22	0,00	5 000 000		5 000 000	0
24/Aug/22	ABSA	2080612780	6,47%	90	22/Nov/22	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/315	6,80%	125	27/Dec/22	0,00		5 000 000	5 000 000	0
24/Aug/22	ABSA	2080612887	6,97%	152	23/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-090	6,950%	153	24/Jan/23	0,00		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/316	7,30%	184	24/Feb/23	23 000,00		5 000 000	5 000 000	0
24/Aug/22	STANDARD	288460898-091	7,250%	184	24/Feb/23	22 842,47		5 000 000	5 000 000	0
24/Aug/22	NEDBANK	03/7881531576/317	7,50%	212	24/Mar/23	28 767,12		5 000 000		5 000 000
24/Aug/22	STANDARD	288460898-092	7,450%	212	24/Mar/23	28 575,34		5 000 000		5 000 000
27/Sep/22	ABSA	2080668943	7,96%	181	27/Mar/23	30 531,51		5 000 000		5 000 000
27/Sep/22	STANDARD	288460898-093	7,900%	181	27/Mar/23	30 301,37		5 000 000		5 000 000
22/Nov/22	STANDARD	288460898-094	7,650%	120	22/Mar/23	29 342,47		5 000 000		5 000 000
22/Nov/22	ABSA	2080770932	7,92%	153	24/Apr/23	30 378,08		5 000 000		5 000 000
14/Dec/22	STANDARD	288460898-095	8,025%	33	16/Jan/23	0,00		5 000 000	5 000 000	0
14/Dec/22	NEDBANK	03/7881531576/318	7,78%	62	14/Feb/23	13 854,79		5 000 000	5 000 000	0
14/Dec/22	FNB	76201870188	7,73%	61	14/Feb/23	13 765,75		5 000 000	5 000 000	0
14/Dec/22	ABSA	2080807927	7,93%	90	14/Mar/23	30 416,44		5 000 000		5 000 000
14/Dec/22	STANDARD	288460898-096	8,300%	90	14/Mar/23	31 835,62		5 000 000		5 000 000
14/Dec/22	NEDBANK	03/7881531576/319	7,88%	91	15/Mar/23	30 224,66		5 000 000		5 000 000
Sub Total						343 835,62	90 000 000	90 000 000	135 000 000	45 000 000
						343 835,62	90 000 000,00	90 000 000	135 000 000	45 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month February 2023.

Funds Allocations

The schedule reflecting all council's Investments as at 28 February 2023 R45 000 000. (R90 000 000 at 30 June 2022).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	Final Report		Report	
	30/06/2022		28/02/2023	
	Liability	Cash back	Liability	Cash back
		170 091 770		152 969 181
Unutilized grants	7 614 037	7 614 037	31 736 423	31 736 423
Consumer and Sundry deposits	5 238 648	5 238 648	5 387 795	5 387 795
External loans unspent	102 884	102 884	102 884	102 884
EFF Accumulated Depreciation	7 250 000	7 250 000	5 437 500	5 437 500
Self Insurance Reserve	26 550 285	26 550 285	27 456 946	27 456 946
Capital Replacement reserve	69 067 070	69 067 070	46 006 793	46 006 793
Retained surplus (unidentified dep.)	5 736 441	5 736 441	13 819 077	13 819 077
Performance Bonus Provison	1 037 177	1 037 177	1 052 735	1 052 735
Set aside for retention	6 553 874	6 553 874	11 661 781	11 661 781
Set aside for Creditor payments	19 530 250	36 141 353	3 020 000	4 061 246
Provision for leave Payment	4 800 000	4 800 000	6 246 000	6 246 000
	153 480 667	170 091 770	151 927 935	152 969 181
Cash Surplus (Deficit)		16 611 103		1 041 246
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2022		28/02/2023	
ABSA	15 000 000		15 000 000	
Nedbank	40 000 000		10 000 000	
First National Bank	5 000 000		0	
Standard Bank	30 000 000		20 000 000	
Investec	0		0	
Total short term	90 000 000		45 000 000	
Bank and Cash	80 078 595		107 956 072	
Cash on hand	13 175		13 109	
	170 091 770		152 969 181	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in February 2023.

Attached in annexure is the computerised bank reconciliation for February 2023.

All payments are recorded in the cashbook (general ledger).

The reconciliation, together with the supporting details, is attached. The ledger account printout (cashbook) will be available for scrutiny.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 28 FEBRUARY 2023				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/02/2023				108 709 850,58
Deposits for February 2023				107 656 831,80
Interest for February 2023				1 295 243,65
Payments for February 2023				(109 705 854,29)
Balance as per Cash Book at 28/02/2023				<u>107 956 071,74</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		108 709 850,58	108 709 850,58
40101012691	Movements		107 656 831,80	
40101012692	Movements		(109 705 854,29)	
40101012693	Movements		1 295 243,65	(753 778,84)
Balance as per Ledger at 28/02/2023				<u>107 956 071,74</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 28/02/2023				117 470 349,37
Cash on Hand	Not yet Banked			1 527 358,36
Outstanding Payments				(5 462 000,81)
Outstanding Interest Journal				0,00
Deposits not Receipted	Previous months	(8 331,00)		
	February 2023	(5 992 386,04)	(6 000 717,04)	(6 000 717,04)
Deposits receipted in Duplicate				0,00
Other Items				129 550,94
Cash Surpluses / Shortages	Iro Payments Received			0,00
Adjustments to be Made for Feb 2023	BANK CHARGES	(190 758,99)		
	MICROSOFT ENTERPRISE APPLICA	(100 771,93)	(291 530,92)	291 530,92
Balance as per Cash Book at 28/02/2023				<u>107 956 071,74</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 28 FEBRUARY 2023				
				TOTAL
Balance as per Bank Statement at 01/02/2023				118 911 561,23
Payments for February 2023				(109 646 730,99)
Interest for February 2023				1 295 243,65
Deposits for February 2023				107 265 971,81
Other Adjustments / Transactions				(12 789,28)
Other Adjustments / Transactions now cleared				(3 100,00)
Direct Deposits from previous months Received				(6 436 240,43)
Direct Deposits not Receipted				5 992 386,04
Cash on Hand - 01/02/2023				1 631 405,70
Cash on Hand - 28/02/2023				(1 527 358,36)
Balance as per Bank Statements at 28/02/2023				<u>117 470 349,37</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 4 227 344 for the period February 2023 and conditional grants to the value of R 168 054 770 were received. The value of the unspent conditional grants at the end of February 2023 is R 31 736 423.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		137 767	152 673	152 673	989	111 282	106 464	4 818	4,5%	152 673
Operational Revenue:General Revenue:Equitable Share		131 552	147 822	147 822	-	106 431	102 436	3 995	3,9%	147 822
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 665	3 301	3 301	989	3 301	2 478	823	33,2%	3 301
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 550	-	-	1 550
Provincial Government:		14 046	17 265	17 265	7 277	15 427	9 390	6 037	64,3%	17 265
Human Settlement Development Grant: Operating		290	2 830	2 830	-	-	163	(163)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	200	713	713	-	-	513
Informal Settlements Upgrading Partnership Grant		-	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	3 677	10 952	8 153	2 800	34,3%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 900	190	190	-	-	-	-	-	190
Community Development Workers (CDW) Grant		94	94	94	-	94	94	-	-	94
Disaster Management Grant		118	118	118	-	118	118	-	-	118
Thusong Services Centre Grant		150	150	150	-	150	150	-	-	150
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-	-	-
Water relians grant		-	-	-	-	-	-	-	-	-
Provincial Earmark (accelerated grant funding)		-	-	-	3 400	3 400	-	3 400	#DIV/0!	-
District Municipality:		962	500	500	500	500	500	-	-	500
Specify (Add grant description)		962	500	500	500	500	500	-	-	500
Other grant providers:		704	620	620	124	563	365	198	54,2%	620
Departmental Agencies and Accounts		704	500	500	-	120	-	(120)	-100,0%	500
Other grant providers:		-	120	120	124	563	245	318	129,7%	120
Total Operating Transfers and Grants	5	153 479	171 058	171 058	8 890	127 772	116 719	11 053	9,5%	171 058
Capital Transfers and Grants										
National Government:		55 302	69 094	69 094	-	39 402	42 378	(2 976)	-7,0%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 000	15 000	15 000	-	15 000	8 628	6 372	73,9%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	-	17 995	25 643	(7 648)	-29,8%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	3 000	3 000	-	-	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	-	3 407	5 107	(1 700)	-33,3%	5 107
Provincial Government:		289	1 044	1 044	-	881	1 544	(663)	-42,9%	1 044
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		189	800	800	-	800	600	200	33,3%	800
Community Library Service Grant: Capital		100	244	244	-	81	244	(163)	-66,8%	244
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	55 591	70 138	70 138	-	40 283	43 922	(3 639)	-8,3%	70 138
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	209 070	241 196	241 196	8 890	168 055	160 640	7 414	4,6%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		93 916	152 673	152 673	1 006	109 868	106 464	3 404	3,2%	152 673
Operational Revenue:General Revenue:Equitable Share		87 701	147 822	147 822	-	106 431	102 436	3 995	3,9%	147 822
Agriculture Research and Technology		4 665	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		1 550	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	3 301	3 301	989	3 301	2 478	823	33,2%	3 301
Local Government Financial Management Grant [Schedule 5B]		-	1 550	1 550	17	136	1 550	(1 414)	-91,2%	1 550
Provincial Government:		13 967	17 265	17 265	1 090	7 694	9 390	(1 696)	-18,1%	17 265
Human Settlement Development Grant: Operating		185	2 830	2 830	-	-	163	(163)	-100,0%	2 830
Municipal Accreditation and Capacity Building Grant		328	513	513	-	218	713	(495)	-69,5%	513
Informal Settlements Upgrading Partnership Grant		265	2 500	2 500	-	-	-	-	-	2 500
Community Library Service Grant: Operating		90	10 870	10 870	940	7 327	8 153	(825)	-10,1%	10 870
Maintenance and Construction of Transport Infrastructure (Proclaimed Roads)		10 752	190	190	-	-	-	-	-	190
Community Development Workers (CDW) Grant		18	94	94	42	42	94	(52)	-55,2%	94
Disaster Management Grant		58	118	118	-	-	118	(118)	-100,0%	118
Thusong Services Centre Grant		150	150	150	108	108	150	(42)	-28,3%	150
Road Infrastructure - Maintenance		2 076	-	-	-	-	-	-	-	-
Specify (Add grant description)		45	-	-	-	-	-	-	-	-
District Municipality:		587	500	500	-	-	500	(500)	-100,0%	500
Specify (Add grant description)		587	500	500	-	-	500	(500)	-100,0%	500
Other grant providers:		704	620	620	124	563	365	198	54,2%	620
Departmental Agencies and Accounts		704	500	500	-	-	120	(120)	-100,0%	500
Other grant providers:		-	120	120	124	563	245	318	129,7%	120
Total operating expenditure of Transfers and Grants:		109 174	171 058	171 058	2 219	118 126	116 719	1 407	1,2%	171 058
Capital expenditure of Transfers and Grants										
National Government:		55 370	69 094	69 094	1 051	20 548	42 378	(21 830)	-51,5%	69 094
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		21 069	15 000	15 000	-	17	8 628	(8 611)	-99,8%	15 000
Municipal Infrastructure Grant [Schedule 5B]		34 302	44 987	44 987	1 051	18 879	25 643	(6 764)	-26,4%	44 987
Energy Efficiency and Demand Side Management Grant		-	4 000	4 000	-	-	3 000	(3 000)	-100,0%	4 000
Water Services Infrastructure Grant [Schedule 5B]		-	5 107	5 107	-	1 652	5 107	(3 455)	-67,6%	5 107
Provincial Government:		214	1 044	1 044	-	42	1 544	(1 502)	-97,3%	1 044
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Regional Socio-Economic Project (RSEP) Grant		189	800	800	-	-	600	(600)	-100,0%	800
Community Library Service Grant: Capital		25	244	244	-	42	244	(202)	-82,7%	244
Water Resilience Grant		-	-	-	-	-	700	(700)	-100,0%	-
District Municipality:		429	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		56 013	70 138	70 138	1 051	20 590	43 922	(23 332)	-53,1%	70 138
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		165 188	241 196	241 196	3 270	138 715	160 640	(21 925)	-13,6%	241 196

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 28 February 2023, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2022/2023				February 2023					
	Unutilised Balance 01/07/2022	Debit Balance	Received 01/07/2022 28/02/2023	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 28/02/2023
National Government:-	-	-	150 684 000,00	-	-109 868 371,25	-20 547 814,50	-	883 638,74	21 151 452,99
Operating grants:-	-	-	111 282 000,00	-	-109 868 371,25	-	-	-	1 413 628,75
Equitable share	-	-	106 431 000,00	-	-106 431 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-136 371,25	-	-	-	1 413 628,75
EPWP: Expanded Public Works	-	-	3 301 000,00	-	-3 301 000,00	-	-	-	-
Capital grants:-	-	-	39 402 000,00	-	-	-20 547 814,50	-	883 638,74	19 737 824,24
Municipal Infrastructure Grant	-	-	17 995 000,00	-	-	-18 878 638,74	-	883 638,74	-
Integrated National Electrification Grant	-	-	15 000 000,00	-	-	-16 765,22	-	-	14 983 234,78
Energy Efficiency and Demand-Side Management Grant	-	-	3 000 000,00	-	-	-	-	-	3 000 000,00
Water Services Infrastructure Grant	-	-	3 407 000,00	-	-	-1 652 410,54	-	-	1 754 589,46
Provincial Government:-	3 332 294,48	-	16 308 000,00	-	-7 694 394,58	-116 991,31	-2 638 988,38	-	9 189 920,21
Operating Grants plus Operating Housing:-	3 257 416,22	-	15 508 000,00	-81 000,00	-7 694 394,58	-	-2 638 988,38	-	8 351 033,26
Operating Provincial	752 098,11	-	15 508 000,00	-81 000,00	-7 694 394,58	-	-133 670,27	-	8 351 033,26
Library Service Conditional Grant	147 795,68	-	11 033 000,00	-81 000,00	-7 327 031,75	-	-	-	3 772 763,93
Proclaimed Roads	-	-	-	-	-	-	-	-	-
CDW Grant Operational Support	106 938,27	-	94 000,00	-	-42 132,13	-	-12 938,27	-	145 867,87
Financial Management Capacity Building Grant	280 000,00	-	200 000,00	-	-	-	-	-	480 000,00
Thusong Centre	-	-	150 000,00	-	-107 572,00	-	-	-	42 428,00
Municipal Water Resilience Grant	-	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	-	-	513 000,00	-	-217 658,70	-	-	-	295 341,30
Provincial earmarked (Accelerated) Grant Funding	-	-	3 400 000,00	-	-	-	-	-	3 400 000,00
Disaster Management Grant	96 632,16	-	118 000,00	-	-	-	-	-	214 632,16
RSEF	120 732,00	-	-	-	-	-	-120 732,00	-	-
Operating Provincial Housing	2 505 318,11	-	-	-	-	-	-2 505 318,11	-	-
Housing from Capital to Operating Top structure	2 505 318,11	-	-	-	-	-	-2 505 318,11	-	-
Title Deeds	-	-	-	-	-	-	-	-	-
Transhex: Beneficiary Administration	-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant	-	-	-	-	-	-	-	-	-
Capital Grants:-	74 878,26	-	800 000,00	81 000,00	-	-116 991,31	-	-	838 886,95
Other	74 878,26	-	800 000,00	81 000,00	-	-116 991,31	-	-	838 886,95
Library Service Conditional Grant	74 878,26	-	-	81 000,00	-	-116 991,31	-	-	38 886,95
RSEF	-	-	800 000,00	-	-	-	-	-	800 000,00
Capital- Grants Housing	-	-	-	-	-	-	-	-	-
Housing: Transhex	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality:-	895 049,50	-	500 000,00	-	-	-	-	-	1 395 049,50
Operating grants:-	895 049,50	-	500 000,00	-	-	-	-	-	1 395 049,50
Cape Winelands District Municipality	895 049,50	-	500 000,00	-	-	-	-	-	1 395 049,50
Capital grants:-	-	-	-	-	-	-	-	-	-
Cape Winelands District Municipality	-	-	-	-	-	-	-	-	-
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-	-
Housing Grants	-	-	-	-	-	-	-	-	-
58 Houses for staff (SAMWU)	-	-	-	-	-	-	-	-	-
350 Houses Avian Park	-	-	-	-	-	-	-	-	-
Other Grants	-	-	562 770,14	-	-562 770,14	-	-	-	-
Operating grants:-	-	-	562 770,14	-	-562 770,14	-	-	-	-
LGWSETA	-	-	562 770,14	-	-562 770,14	-	-	-	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
	4 227 343,98	-	168 054 770,14	-	-118 125 535,97	-20 644 805,81	-2 638 988,38	883 638,74	31 736 422,70
			168 054 770,14		-138 790 341,78				-
							GROSS BALANCE		31 736 422,70

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 752	15 819	16 159	1 280	10 232	10 416	(184)	-2%	16 159
Pension and UIF Contributions		1 125	1 183	1 217	26	284	785	(500)	-64%	1 217
Medical Aid Contributions		237	244	212	10	79	136	(57)	-42%	212
Motor Vehicle Allowance		520	482	412	32	261	266	(5)	-2%	412
Cellphone Allowance		1 651	1 673	1 673	138	1 186	1 078	107	10%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		30	148	-	14	145	-	145	#DIV/0!	-
Sub Total - Councillors		18 315	19 549	19 673	1 500	12 187	12 681	(494)	-4%	19 673
% increase	4		6,7%	7,4%						7,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		5 741	8 711	8 853	467	3 839	5 678	(1 838)	-32%	8 853
Pension and UIF Contributions		601	986	801	55	438	514	(76)	-15%	801
Medical Aid Contributions		99	104	106	4	30	68	(38)	-56%	106
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 333	1 327	1 332	99	901	854	47	6%	1 332
Cellphone Allowance		486	245	346	24	192	222	(30)	-13%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		385	176	332	20	162	213	(51)	-24%	332
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 645	11 549	11 769	669	5 563	7 548	(1 986)	-26%	11 769
% increase	4		33,6%	36,1%						36,1%
Other Municipal Staff										
Basic Salaries and Wages		200 024	232 684	231 115	17 108	137 482	148 220	(10 739)	-7%	231 115
Pension and UIF Contributions		36 514	43 973	41 968	3 270	26 294	26 915	(621)	-2%	41 968
Medical Aid Contributions		20 784	26 191	24 468	1 884	14 574	15 692	(1 118)	-7%	24 468
Overtime		23 888	-	16 400	2 308	14 893	10 518	4 375	42%	16 400
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 131	10 030	10 136	855	6 599	6 501	98	2%	10 136
Cellphone Allowance		1 378	1 365	1 375	113	922	882	40	5%	1 375
Housing Allowances		1 613	1 846	1 852	143	1 140	1 188	(47)	-4%	1 852
Other benefits and allowances		26 452	23 158	25 574	2 514	17 800	16 401	1 399	9%	25 574
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 697	-	6 728	580	4 462	4 315	147	3%	6 728
Sub Total - Other Municipal Staff		326 481	339 247	359 616	28 774	224 166	230 631	(6 465)	-3%	359 616
% increase	4		3,9%	10,1%						10,1%
Total Parent Municipality		353 442	370 344	391 059	30 943	241 916	250 860	(8 945)	-4%	391 059
TOTAL SALARY, ALLOWANCES & BENEFITS		353 442	370 344	391 059	30 943	241 916	250 860	(8 945)	-4%	391 059
% increase	4		4,8%	10,6%						10,6%
TOTAL MANAGERS AND STAFF		335 127	350 795	371 386	29 443	229 728	238 179	(8 451)	-4%	371 386

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R6 500 000**.

Overtime and temporary personnel payments are one month in arrear, this being the reason 7-month spending been reflecting on the end of February 2023 reports. Overtime should be monitored closely.

From 1 July 2022 till 28 February 2023	Budget for the year	Estimate for the 7 months	Actual to Date	Variance
Overtime	6 500 000	3 791 667	12 111 690	-8 320 023
Temporary personnel	14 137 770	8 247 033	10 619 635	-2 372 603

Summary of number of employees and councillors paid during February 2023.

	<u>December 2022</u>	<u>January 2023</u>	<u>February 2023</u>
EPWP	296	297	295
Temporary	105	105	112
Permanent	874	870	867
Councillors	41	41	41
	1 316	1 313	1 315

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	4 666	11 540	10 198	4 130	4 130	10 198	6 068	59,5%	1%
August	4 375	12 019	23 042	16 872	21 001	33 240	12 239	36,8%	7%
September	7 403	32 611	34 960	9 058	30 059	68 200	38 141	55,9%	9%
October	8 302	14 760	15 116	13 329	43 388	83 316	39 929	47,9%	14%
November	2 934	22 634	20 992	19 513	62 901	104 308	41 407	39,7%	20%
December	12 126	54 551	62 147	23 914	86 815	166 456	79 641	47,8%	27%
January	4 277	34 038	28 727	27 268	114 082	195 183	81 100	41,6%	36%
February	18 678	28 490	25 348	2 254	116 336	220 531	104 195	47,2%	37%
March	7 220	49 211	49 549	–	–	270 080	–	0,0%	0%
April	12 436	19 210	17 305	–	–	287 385	–	0,0%	0%
May	30 023	13 763	13 130	–	–	300 515	–	0,0%	0%
June	30 658	25 724	98 421	–	–	398 936	–	0,0%	0%
Total Capital expenditure	143 097	318 550	398 936	116 336					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 28 February 2023.

Capital Progress Report 2022/23		February 2023									
PROJECT FUNDING		Total Approved Budget 2022/23	Roll overs requests from 2021/22	Other Adjustments/ Additional funding	Total Funded budget 2022/23	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
Projects New	EFF	146 237 952	0		146 237 952		49 890 363.03	48 634 540.29	4 932 909.09	97 603 411.71	33.26%
TOTAL EXTERNAL LOAN		146 237 952	0		146 237 952	0.00	49 890 363.03	48 634 540.29	4 932 909.09	97 603 411.71	
CAPITAL REPLACEMENT RESERVE											
Projects New	CRR	95 979 600	8 716 072	683 000	105 414 592	634 638.92	48 899 991.62	45 814 985.25	14 691 260.16	59 599 606.75	43.46%
Projects (MIG Counter Funding)	CRR	500 000	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00%
CRR Connections (Public Contr)	CRR	4 839 200	0	210 240	5 449 440	9 683.44	1 173 780.40	1 173 780.40	194 458.36	4 275 659.60	21.54%
Furniture and Equipment	CRR	55 000	0	82 300	201 380	-292.50	172 947.43	31 511.00	11 418.83	169 869.00	15.65%
TOTAL CRR		101 373 800	8 716 072	975 540	111 065 412	644 029.86	50 246 719.45	47 020 276.65	14 897 137.35	64 045 135.35	42.34%
INSURANCE RESERVE											
Insurance Reserve	IF	800 000	0	0	800 000	203 744.00	171 977.88	16 539.13	13 156.52	783 460.87	2.07%
TOTAL INSURANCE RESERVE		800 000	0	0	800 000	203 744.00	171 977.88	16 539.13	13 156.52	783 460.87	2.07%
TOTAL BASIC CAPITAL		248 411 752	8 716 072	975 540	258 103 364	847 773.86	100 309 060.36	95 671 356.07	19 843 202.96	162 432 007.93	37.07%
CAPITAL - GRANT FUNDING											
PAWC: Libraries	CPLIB	244 000	0	0	244 000	28 330.45	187 426.02	116 991.31	0.00	127 008.69	47.95%
PAWC: RSEP	CPRSE	800 000	0	0	800 000	68 694.56	52 024.00	0.00	0.00	800 000.00	0.00%
Other	CPDLG	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00%
National Government: MIG (DORA)	CNMG	44 987 000	0	0	44 987 000	0.00	18 878 638.74	18 878 638.74	1 051 254.01	26 108 361.26	41.96%
National Government: INEP (DORA)	CNINE	15 000 000	0	0	15 000 000	0.00	16 765.22	16 765.22	0.00	14 983 234.78	0.11%
National Government: EEDSMG	EEDSMG	4 000 000	0	0	4 000 000	0.00	0.00	0.00	0.00	4 000 000.00	0.00%
National Government: WSIG	WSIG	5 107 000	0	0	5 107 000	655 522.02	3 187 080.66	1 652 410.54	0.00	3 454 589.46	32.36%
TOTAL : GRANT FUNDING		70 138 000	0	0	70 138 000	752 547.03	22 321 934.64	20 664 805.81	1 051 254.01	49 473 194.19	29.46%
DONATED ASSETS											
Donated Assets	DON	0	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL FUNDING		318 549 752	8 716 072	975 540	328 241 364	1 600 320.89	122 630 995.00	116 336 161.88	20 894 456.97	211 905 202.12	35.44%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 28 February 2023.

COUNCIL'S MONTHLY REPORT												
Type of Claim	Prior periods	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	April	Year End
Public Liability/possible Liability				5	3	1	2	2	3	2		0
Motor Claims			5		1	1	3	1	3	1		14
Property Damage/Loss					3	2	5	1	3	1		15
Claims within excess												
Public Liability/possible Liability								1				1
Motor Claims									1			1
Property Damage/Loss												0
Total claims submitted			5	5	6	4	10	5	10	4	0	49
NOTE PLEASE:												
TOTAL QUOTED EXPENSE	R2 879 340,45	R229 926,88	R926 188,81	R804 309,02	R239 987,75	R431 230,31	R557 901,77	R127 963,07	R248 152,49	R0,00	R0,00	R3 665 660,10
VALUE OF REJECTED CLAIMS/ CLAIMS WITHIN EXCESS	R259 772,20	R102 500,00	R0,00	R0,00	R0,00	R3 800,00	R2 242,50	R685,00	R16 500,00			R125 772,50
VALUE OF CLAIMS SETTLED												R0,00
TOTAL OUTSTANDING CLAIMS												R0,00
COMMENTS:												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR												
	2 Claims authorised for repairs. 3 Claims submitted awaiting insurer's further advice. 3 Claims have a query on them, awaiting user dept to advise. 2 Claims awaiting quotes	1 claim authorised for repairs. 5 claims submitted, waiting for response. 3 dep reports outstanding. 3 claims awaiting quotes. 3 claims finalised	6 claims submitted and being processed. 3 dep reports outstanding. 3 quotes outstanding. 2 claims insurer asked for additional information from third party and still outstanding.	4 claims submitted and being processed. Waiting on Third party claim report for the 1 Liability claim. 2 claims waiting on quotes to submit to insurers. 1 Property loss claim within excess and claim still payment pending.	3 Property damages claims authorized by insurers to be repaired. 1 Property loss claim within excess and claim still payment pending. 1 Property loss claim within excess and claim still payment pending.	3 Property damages claims authorized by insurers to be repaired. 1 Property loss claim within excess and claim still payment pending. 1 Property loss claim within excess and claim still payment pending.	2 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.	2 Liability claims pending to be submitted. 1 Liability claim falls within excess. 1 vehicle authorized for repairs.	3 Property damages claims authorized by insurers to be repaired. 1 Property loss claim within excess and claim still payment pending. 1 Property loss claim within excess and claim still payment pending.	1 Damage of vehicle claim, waiting on quotes from user department. 1 Property loss claim a loss adjuster appointed. 1 Liability claim within excess. 1 still waiting on outstanding documents.		

Totals will be adjusted monthly as actual expenses and payment from insurer occur.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period February 2023 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation Reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated Expenditure Approved	Approved Service Provider/ Contractor/ Supplier	CSD Number
1	BVD 580	Engineering Services	Engineering Services	Exceptional case where it is impractical or impossible to follow a normal procurement process	Land surveyor services for registration of erven at Johnson's Park	R18,312.60	Once Off	R18,312.60	GL Geomatics	MAAA0478986
2	BVD 583	Engineering Services	Engineering Services	Exceptional case where it is impractical or impossible to follow a normal procurement process	Annual fees for professional body	R4,937.37	Once Off	R4,937.37	SACPCMP	MAAA0350580
3	BVD 584	Public Services	Water Services	Exceptional case where it is impractical or impossible to follow a normal procurement process	Repair of Ian Dickie self-priming diaphragm mobile pumps	R64,811.28	Once Off	R64,811.28	Ian Dickie & CO.(PTY) LTD	MAAA0076236
4	BVD 585	Engineering Services	Electrical Services	Emergency	Emergency repairs of communication mast battery back up	R37,354.30	Once Off	R37,354.30	Breerivier Kommunikasie BK	MAAA0361394
						R125,415.55		R125,415.55		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period February 2023 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of February 2023.

TENDERS AWARDED DURING FEBRUARY 2023					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE (CAPPED)
2023/02/02	BV999/ 2022	SUPPLY AND DELIVERY OF 200kVA MOBILE GENERATORS	CHE Elec Eng (Pty) Ltd	R1 341 820,00	
2023/09/02	BV957/ 2022	SUPPLY AND DELIVERY OF PROTECTIVE CLOTHING STRUCTURAL FIRE FIGHTING GEAR FOR THE FOR THE PERIOD ENDING 30 JUNE 2025	Blackbird Trading 480cc (for item 10)	rates	R3 547 223,91
			Invuyani Safety (Pty) Ltd (for items 2 and 4)		
			Intergrum Global Solutions (Pty) Ltd (for item 6) Stevenridge cc (for items 3, 5, 7, 8 and 9)		
17/02/2023	BV1021/ 2022	MECHANICAL AND ELECTRICAL UPGRADING WORKS FOR VARIOUS SEWER PUMPSTATIONS (INCLUDING SAFEGAURDING) WITHIN BREEDE VALLEY MUNICIPAL AREA	Viking Pony Africa Pumps (Pty) Ltd t/a Tricom Africa	R10 915 833,01	
17/02/2023	BV1022/ 2022	REPLACEMENT OF EXISTING PIPE SYSTEMS THROUGH TRENCHLESS TECHNOLOGY FOR A PERIOD ENDING 30 JUNE 2025	Tubeoal Services (Pty) Ltd	rates	R12 549 341,00
				R28 354 217,92	
Tender turnaround (lead time) in days	BV999/ 2022	111			
	BV957/ 2022	181			
	BV1021/ 2022	100			
	BV1022/ 2022	84			
Average		119			

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of February 2023.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF FEBRUARY 2023									
Request Reference	Date of Order	Order Reference	Service Provider/ Constructor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Constructor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
6724	20/02/2023	6724	MEMOTEK TRADING CC	35763,16	KFC ENGINEERING & INDUSTRIAL SUPPLIES	37411,80	1648,64	5%	YES
TOTAL PREMIUMS PAID FOR THE MONTH							1648,64		

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I David McThomas, Municipal Manager of Breede Valley Municipality (WC025), hereby certify that-

(mark as appropriate)

- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- the mid-year budget and performance assessment

for the month, February of 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 13 March 2023